

Compilation of significant changes and added elements, not exhaustive

This document is for guidance only. Elements subject to change are listed below. Added (new) elements are marked **New Element**. Please also refer to the OECD User Guide for Tax Administrations, Version 2.0 (June 2019) and the updated User Guide in Swedish (*Teknisk beskrivning, utgåva 4*).

Element	Version 1.0	Version 2.0
I. Message Header		
SendingEntityIN		1 to 200 characters
Warning	Max 4'000 characters	1 to 4'000 characters
Contact		1 to 4'000 characters
MessageRefID		1 to 170 characters
MessageTypeIndic	Optional	Validation
CorrMessageRefID		1 to 170 characters
Timestamp	Fractions of seconds are not used.	Fractions of seconds may be used (in such a case the milliseconds will be provided in 3 digits)
II. OrganisationParty_Type		
TIN	Min 1 char	1 to 200 characters
IN	Min 1 char	1 to 200 characters
Name		1 to 200 characters
Iib. TIN (TIN_Type)		
TIN	Min 1 char	1 to 200 characters
Iic. Entity IN (OrganisationIN_Type)		
IN	Min 1 char	1 to 200 characters
IN		1 to 200 characters
Iid. Organisation Name		
Name		1 to 200 characters
Iie. Address_Type		
AddressFree		1 to 4'000 characters
AddressType/OECD LegalAddressType EnumType		
Street		1 to 200 characters
BuildingIdentifier		1 to 200 characters
SuiteIdentifier		1 to 200 characters
FloorIdentifier		1 to 200 characters
DistrictName		1 to 200 characters
POB		1 to 200 characters
PostCode		1 to 200 characters
City		1 to 200 characters
CountrySubentity		1 to 200 characters

III. CbC Body			
ReportingEntity		Optional (Mandatory)	Validation
IIIa. ReportingEntity			
ReportingEntity		Optional (Mandatory)	Validation
NameMNEGroup	New Element	n/a	1 to 200 characters Optional
ReportingPeriod	New Element	n/a	Validation
StartDate	New Element	n/a	Validation
EndDate	New Element	n/a	Validation
IIIb. CbC Reports – Constituent Entities			
Role	New Element	n/a	Optional
OtherEntityInfo		Max 4'000 characters	1 to 4'000 characters
IIIc. Additional Info			
OtherInfo		Max 4'000 characters Optional	1 to 4'000 characters Validation
OtherInfo	New Element	n/a	Language 2 characters Optional (Mandatory)
V. Schema Version			
CBC_OECD	New Element	n/a	Version 1 to 10 characters (Optional) Mandatory
VII. Corrections			
DocRefID		Min. 1 character	1 to 200 characters
CorrDocRefID		Min. 1 character	1 to 200 characters
CorrMessageRefID		Min. 1 character	1 to 170 characters